

**Southwestern Bell Long Distance
Chart of Accounts**

150	<i>Gateway Rivers Insurance</i>
160	<i>SBC Enterprises</i>
170	<i>Associated Directory Services</i>
180	<i>Southwestern Bell Printing</i>
190	<i>SBC Center for Learning</i>
200	<i>Southwestern Bell Communications, Inc.</i>
210	<i>Southwestern Bell Internet Services, Inc.</i>
220	<i>SBC Services, Inc.</i>
xxx	<i>Other</i>
1950	<i>Intracompany L/T Notes Receivable</i>
501	<i>AMI from GCOK</i>
1960	<i>Noncurrent Deferred Tax Asset - Federal</i>
001	<i>CTA</i>
1961	<i>Noncurrent Deferred Tax Valuation Allowance - Feder</i>
1962	<i>Noncurrent Deferred Tax Asset - State</i>
1963	<i>Noncurrent Deferred Tax Valuation Allowance - State</i>
1970	<i>Noncurrent Deferred Charges</i>
001	<i>Commissions - MTN B</i>
002	<i>Commissions - MTN C</i>
003	<i>Commissions - MTN D</i>
1990	<i>Other Noncurrent Assets</i>
001	<i>Capitalized LESOP Expense</i>

**Southwestern Bell Long Distance
Chart of Accounts**

2XXX LIABILITIES

20-24XX

CURRENT LIABILITIES

20XX

Notes Payable - Short Term

2010	Notes Payable
001	Master Note
2020	Intercompany Notes Payable
130	Capital Corporation
131	Capital Corporation Reclass from LT Debt
2021	Intercompany Advances Payable
010	SBC Parent
020	SBC MSI
030	SWBT
040	SBMS
050	SBC International
060	Yellow Pages
070	Telecom
080	Messaging Services
090	Video Services
100	Communications Services
110	Media Ventures
120	Asset Management
130	Capital Corporation
140	Technology Resources, Inc.
150	Gateway Rivers Insurance
160	SBC Enterprises
170	Associated Directory Services
180	Southwestern Bell Printing
190	SBC Center for Learning
200	Southwestern Bell Communications, Inc.
210	Southwestern Bell Internet Services, Inc.
220	SBC Services, Inc.
xxx	Other
2030	Intracompany Notes Payable
501	From GCOK to AMI
2040	Current Portion of Long Term Debt
2050	Commercial Paper
001	Premium
002	Discount
2060	Short-term Obligations-Capital Leases
2070	Notes Payable - Other
21XX	Accounts Payable
2110	Accounts Payable
001	A/P Accruals - Open Invoices
2130	Intercompany Accounts Payable
020	SBC MSI
030	SWBT
040	SBMS
050	SBC International
060	Yellow Pages
070	Telecom
080	Messaging Services
090	Video Services
100	Communications Services
110	Media Ventures
120	Asset Management

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130	Capital Corporation
140	Technology Resources, Inc.
150	Gateway Rivers Insurance
160	SBC Enterprises
170	Associated Directory Services
180	Southwestern Bell Printing
190	SBC Center for Learning
200	Southwestern Bell Communications, Inc.
210	Southwestern Bell Internet Services, Inc.
220	SBC Services, Inc.
xxx	Other
2140	Intracompany Accounts Payable
010	SBCI HEADQUARTERS
020	TELMEX CC
030	TELMEX PE
040	TELNICX
050	CHILE CC
060	CHILE PE
070	FRANCE
080	KOREA
090	S AFRICA CC
100	S AFRICA PE
110	SAUDI ARABIA CC
120	SAUDI ARABIA PE
130	ISRAEL
140	AUSTRALIA
150	UK1/UK2
160	SBIP
170	SBIHBV
180	HISTORY
501	GCOK to AMI
2150	Payroll Liabilities
001	Wages Payable - Direct Deposit
002	Wages Payable - Manual Checks
003	Long Term Savings Plan - Employee Contributions
004	Long Term Savings Plan - Loan Repayments
005	Deferred Compensation
006	Senior Management Insurance
007	Supplemental/Dependent Life Insurance
008	Basic Medical Co-Pay
009	Direct Elect
010	Executions/Assignments/Garnishments
011	Care Plus
012	US Savings Bonds
013	United Way
014	Political Action Committee
015	Miscellaneous
016	Long Term Care Insurance
017	Union Dues
018	Telephone Pioneers
019	HMO
020	Dependent Care
021	Parking Fees
2160	Payroll Tax Liabilities
001	Federal Income Tax Withheld

**Southwestern Bell Long Distance
Chart of Accounts**

	002	State Income Tax Withheld
	003	Local Income Tax Withheld
	004	FICA Tax Withheld
	005	FICA Tax - Employer
	006	FUTA Tax - Employer
	007	SUTA Tax - Employer
	008	SDI Tax Withheld
	009	Payroll Clearing - Options
	010	Payroll Clearing - Stock Savings Plan
	011	Other Payroll Tax Withheld
2190		Accounts Payable - Other
	001	Drafts O/S > 1 Year
	002	SWAPS
	005	Relocation
	010	Accounts Payable - A/R
22XX		Accrued Liabilities
2210		Accrued Incentives
	001	Insurance Premiums
	002	TEAM Award
	003	SVAP
	004	Senior Manager Short Term Incentive
	005	Senior Manager Long Term Incentive
	006	Deferred Dividend Equivalents
	007	Foreign Bonuses
	008	Miscellaneous
2215		Accrued Compensated Absences
2220		Accrued Interest Short Term
	001	MTN - Series D
	002	MTN - Series A,B,C
	003	Master Note
	004	Float Note Rates
	210	Accrued Interest Payable - Leveraged COLI
	212	Accrued Interest Payable - Small Leveraged COLI
2221		Accrued Intercompany Interest Short Term
	040	SBMS
	050	SBCI
	130	Capital Corporation
2222		Accrued Intracompany Interest Short Term
	501	GCOK to AMI
2230		Accrued Capital Equipment
2235		Accrued Video Programming
2240		Accrued Sales Taxes
	001	Local Sales Tax Payable
	002	State Sales Tax Payable
	003	Local Use Tax Payable
	004	State Use Tax Payable
	005	FET Payable
	006	Luxury Tax Payable
	007	Telecom Excise Tax Payable
	008	9-1-1 Surcharge
	009	NY Gross Receipts - Surcharge Payable
	010	NY Public Service Fees Payable
	011	Transit Taxes
2250		Current Income Taxes Payable - Federal
2251		Current Income Taxes Payable - State & Local

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Chart of Accounts**

2252	Current Deferred Income Tax Liability - Federal
2253	Current Deferred Income Tax Liability - State
2260	Property Tax Payable
2270	Accrued Taxes - Other
001	Franchise Taxes
002	Environmental Taxes
003	Foreign Withholding
2290	Accrued Other
001	Accrued Advertising
002	Accrued Rents
003	Accrued IBNR
004	Subs - Active Medical Claims
005	Subs - Inactive Medical Claims
006	Subs - Careplus & COBRA
007	Misc. Cash Receipts - Clearing
008	Home Inventory
009	Accrued Payroll - Clearing
010	Accrued Cancelled Draft
23XX	Other Current Liabilities
2310	Dividends Payable
2320	Current Deferred Credits
001	LESOP
002	LESOP - Non Leveraged
003	Donnelley Revenue Guarantee
2330	Advanced Billing & Customer Deposits
001	Customer Advance Payment
002	Customer Deposits
003	Advance Billing - Retail
xxx	Customer Deposits - Interest
xxx	Customer Deposits - Equipment
xxx	Equal Access
xxx	Advance Billing - Rentals
xxx	YP Specific
2390	Other Current Liabilities
001	Vail Trust
002	Other Current Liabilities
003	Year-End Accruals
004	MPS Sale Accruals
005	Options to be Exercised
006	DRISPP - Optional Cash Payment
007	DRISPP - Term Sales
008	Retiree Benefit Payments
25-29XX	NONCURRENT LIABILITIES
2510	Long Term Debt
001	Float Rates Notes
002	Medium Term Notes
2511	Discount on Long Term Debt
2512	Premium on Long Term Debt
2520	Intercompany Long Term Debt
040	SBMS
041	Discount N/P - SBMS
050	France Cellular - SBCI
130	Capital Corporation
2530	Intracompany Long Term Debt
501	GCOK to AMI

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2540	Long Term Capital Lease Obligation
2600	Pension Liability
2610	SFAS 106 Liability
2620	SFAS 112 Liability
2630	Senior Manager Long Term Incentive Plan
2640	SBC Centralized Benefit Plans
110	Deferred Compensation - 4 Year Plans
120	Deferred Compensation - 8 Year Plans
121	SFAS 87 Add'l Minimum Liability - 8 Year Plans
130	Stock Savings Plans
142	Incentive Award Deferral Plan - Cash
144	Incentive Award Deferral Plan - Stock
210	SRIP & Pension Make-up
211	SFAS 87 Add'l Minimum Liability - SRIP & Pension M/U
810	Directors Deferred Compensation
820	Directors Retirement Plan
2700	Noncurrent Deferred Income Tax Liability - Federal
001	1B/1C
2701	Noncurrent Deferred Income Tax Liability - State
2800	Unamortized ITC
2850	Noncurrent Deferred Credits
001	Donnelley Revenue Guarantee
2900	Other Noncurrent Liabilities

**Southwestern Bell Long Distance
Chart of Accounts**

3XXX EQUITY

30XX

3010

Common Stock

Common Stock

31XX

3110

Paid in Capital

Additional Paid-In Capital

001

SBC Management Services, Inc.

3120

Premium on Treasury Stock

3130

Tax Benefit on LESOP Dividends

3131

Tax Benefit on Stock Options/Distributions

001

Stock Options

002

Stock Distributions

32XX

3210

Partners Capital

Partners Capital

xxx

Partners Capital - General

xxx

Partners Capital - General/Limited

xxx

Partners Capital - Ltd 1

xxx

Partners Capital - Ltd 2

xxx

Partners Capital - Ltd 3

xxx

Partners Capital - Ltd 4

xxx

Partners Capital - Ltd 5

xxx

Partners Capital - Ltd 6

xxx

Partners Capital - Ltd 7

33XX

3310

Other Equity

Treasury Stock

3311

Treasury Stock - Rabbi Trust

3320

Leveraged ESOP

3321

Leveraged ESOP - Refinancing

3330

Unrealized Gain/Loss

34XX

3410

Retained Earnings

Retained Earnings

3420

Dividends Declared

3430

Subsidiary Net Income

020

SBC MSI

030

SWBT

040

SBMS

050

SBC International

060

Yellow Pages

070

Telecom

080

Messaging Services

090

Video Services

100

Communications Services

110

Media Ventures

120

Asset Management

130

Capital Corporation

140

Technology Resources, Inc.

150

Gateway Rivers Insurance

160

SBC Enterprises

170

Associated Directory Services

180

Southwestern Bell Printing

190

SBC Center for Learning

200

Southwestern Bell Communications, Inc.

210

Southwestern Bell Internet Services, Inc.

220

SBC Services, Inc.

510

SBCI HEADQUARTERS

520

TELMEX CC

**Southwestern Bell Long Distance
Chart of Accounts**

	530	TELMEX PE
	540	TELNICX
	550	CHILE CC
	560	CHILE PE
	570	FRANCE
	580	KOREA
	590	S AFRICA CC
	600	S AFRICA PE
	610	SAUDI ARABIA CC
	620	SAUDI ARABIA PE
	630	ISRAEL
	640	AUSTRALIA
	650	UK1/UK2
	660	SBIP
	670	SBIHBV
	680	HISTORY
	3440	Retained Earnings - Other
35XX		Currency Translation Adjustment
	3510	Parent CTA
	3520	Subs CTA
	010	SBCI HEADQUARTERS
	020	TELMEX CC
	030	TELMEX PE
	040	TELNICX
	050	CHILE CC
	060	CHILE PE
	070	FRANCE
	080	KOREA
	090	S AFRICA CC
	100	S AFRICA PE
	110	SAUDI ARABIA CC
	120	SAUDI ARABIA PE
	130	ISRAEL
	140	AUSTRALIA
	150	UK1/UK2
	160	SBIP
	170	SBIHBV
	180	HISTORY
	3525	CTA - Other
	001	FAS 109
	002	Notes Payable
	003	Discount on Notes Payable
	3530	Intercompany Balancing

**Southwestern Bell Long Distance
Chart of Accounts**

4XXX OPERATING REVENUE

40-41XX

Customer Revenue

4001	Consumer - Local Service
010	Dial-Up Access
020	ISDN/FRAME Access
030	ISDN LAN
040	Roaming Access
4002	Consumer - End User Access
4003	Consumer - Long Distance
010	Domestic Usage (non-recurring)
011	Domestic Monthly SC (recurring)
012	Domestic Calling Card
020	International Usage (non-recurring)
021	International Monthly SC (recurring)
022	International Calling Card
4004	Consumer - Other
4011	Business - Local Service
010	Dial-Up Access
020	ISDN/FRAME Access
030	ISDN LAN
040	Roaming Access
4012	Business - End User Access
4013	Business - Non-IXC User Access
4014	Business - Long Distance
010	Domestic Usage (non-recurring)
011	Domestic Monthly SC (recurring)
012	Domestic Calling Card
020	International Usage (non-recurring)
021	International Monthly SC (recurring)
022	International Calling Card
4015	Business - Other
4021	Public - Local Service
4022	Public - End User Access
4023	Public - Long Distance
010	Domestic Usage (non-recurring)
011	Domestic Monthly SC (recurring)
020	International Usage (non-recurring)
021	International Monthly SC (recurring)
4024	Public - Other
4031	Inter-Industry - Interstate Carrier
4032	Inter-Industry - Intrastate Carrier
4033	Inter-Industry - Carrier Bill & Collect
4034	Inter-Industry - Local Service
4041	Operator Services/Directory - Consumer
4042	Operator Services/Directory - Business
4043	Operator Services/Directory - Public
4044	Operator Services/Directory - Inter-Industry
4051	Non-Segmented Misc. Revenues
4061	Non-Market Area Revenues
4071	Settlements - Long Distance-Billed by OEC
4072	Settlements - Long Distance-Pool
4073	Settlements - Long Distance-Other
4074	Settlements - Interstate Carrier
4075	Settlements - Intrastate Carrier
4076	Settlements - Inter-Industry

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4077	Settlements - Other
4081	Revenue Sharing Accruals - Interstate
4082	Revenue Sharing Accruals - Intrastate
4101	Monthly Service - Cellular
xxx	Subsidiary Specific (4100-4102 for SBMS)
4106	Recurring Service Charges-Deferred Month
xxx	Subsidiary Specific (4120 for SBMS)
4111	Airtime Service Charges
xxx	Subsidiary Specific (4130-4139 for SBMS)
4116	Nonrecurring Service Charges
xxx	Subsidiary Specific (4140-4149 for SBMS)
4151	Long Distance Charges
xxx	Subsidiary Specific (4150-4160 for SBMS)
4180	Video/Cable Subscriber Revenues
001	Programming-Basic - Premiercast
002	Programming-Basic - Omnicast 1
003	Programming-Basic - Omnicast 2
100	Premium-HBO
101	Premium-Cinemax
102	Premium-TMC
103	Premium-Encore/Startz
104	Premium-Showtime
150	Other Services
200	Near Video on Demand
210	Movies on Demand
220	Subscription Sports
290	On-Line Services
300	PPV Events
310	Games
320	Music
330	Interactive Shopping
340	Non-Interactive Shopping
380	Advertising
390	Interactive Advertising
400	Settop Box-Analog
401	Settop Box-Digital
410	Remotes
420	Installation
430	Program Guides
4190	Other Customer Revenues
010	B & C Adjustments
42XX	Equipment Revenue - Sales & Rental
4210	Equipment Sales
010	Modem - Analog
011	Modem - ISDN
xxx	Mobile Unit Sales
xxx	Piece Part Sales
xxx	Equipment Upgrades
4220	Equipment Rentals
xxx	Monthly Service
xxx	Deferred Rental Revenue
44XX	Advertising Revenues
4410	Yellow Pages-Local
4420	Yellow Pages-National
4430	White Pages-Local

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Chart of Accounts**

	4440	White Pages-National
	4450	White Pages Publishing Agreement
	4460	Consumer Tips
	4470	Advertising Services
47XX		Other Operating Revenue
	4701	Commissions
	4702	Consulting Fees
	4703	Management Fees
	4704	Service/Repair Revenues
	4705	Warranty Revenues
	4706	Lease Revenues
	4707	Installation Revenues
	4708	Billing Revenues
	4709	Switching Service Revenues
	4710	Terminating Traffic Revenues
	4711	Program Provider Samples
	4712	Franchise Fees
	4713	Legal Process Cost Recovery
	4714	Compensation Revenues
	4715	Customer Service Revenues
	4716	Real Estate Services
	001	Home Sales-Regular
	002	Home Sales-Amended Value
	010	Referral Fees-Resale
	011	Referral Fees-Homefinding
	012	Referral Fees-Billbacks
	020	Management Fees-Regular
	021	Management Fees-Amended Value
	022	Administration Fees
	023	Home Sale Assistance
	030	Gross-Up Fees
	100	Rental Income
	110	Escalation
	120	Parking
	130	HVAC Reimbursements
	140	Utility Reimbursements
	4717	Golf Club Revenue
	4718	Franchise Fees
	4719	Late Fees
	4720	Other Revenue
	001	Contributions - Cash
	002	Contributions - Non-Cash
	003	Other
4789		Revenue Discounts
	001	Discounts -Connect Fees
	002	Discounts -Basic
	003	Discounts -Premium
	004	Discounts -PPV
	005	Discounts -Other
	010	Discounts -Long Distance Consumer
	011	Discounts -Long Distance Business
	012	Discounts -Long Distance-Other
	020	Discounts -Internet-Other
	021	Discounts -Internet-Equipment

**Southwestern Bell Long Distance
Chart of Accounts**

5XXX

COST OF GOODS SOLD

5101	<i>Cost of Goods Sold</i>
001	<i>Regular Sales</i>
002	<i>Amended Value Sales</i>
5201	<i>Equipment Cost of Sales</i>
5211	<i>Other Equipment & Rental Charges</i>
5221	<i>Consulting Labor</i>
5231	<i>Shrinkage Reserves</i>
5301	<i>Other COGS</i>
5401	<i>YP Specific COGS</i>

**Southwestern Bell Long Distance
Chart of Accounts**

6XXX OPERATING EXPENSES

Compensation

60XX Salary & Wages

- 6010 Base Salary & Wages
 - 000 Management
 - 001 Foreign Service Premium
 - 002 Goods and Services Differential
 - 003 Housing Differential
 - 004 Nonmanagement
- 6020 Compensated Absences Accrual
- 6030 Overtime
- 6040 Commissions
 - 001 Direct Sales
 - 002 Direct Sales Retention
 - 003 Direct Sales Commission - Amortization
 - 004 Commission Expense Features
- 6050 Gross-Ups
 - 001 Retiree Tax Gross-ups
- 6060 Other Compensation
 - 001 Automobile Allowance
 - 002 Executive Financial Counseling
 - 003 Noncash Awards
- 6070 Capitalized Compensation

61XX Incentives

- 6110 Team Awards & Lump Sum
 - 000 Management
 - 004 Nonmanagement
- 6120 SVAP & Other Stock Plans
 - 000 Management
 - 004 Nonmanagement
- 6130 Senior Manager Short Term Incentive Plan
- 6140 Senior Manager Long Term Incentive Plan
- 6150 Retirement Incentive
- 6160 Special Severance
- 6190 Other Incentives
 - 000 Management
 - 004 Nonmanagement

62XX Benefits

- 6210 Pension
- 6215 Post Retirement - SFAS 106
- 6220 Post Employment - SFAS 112
- 6225 Savings Plans
 - 001 Management Savings Plan - Company Match
 - 002 Nonmanagement Savings Plan - Company Match
- 6230 Deferred Compensation Plans
 - 001 Nonqualified Plans - Company Match
 - 010 Four Year Plans - Interest
 - 020 Eight Year Plans - Interest
 - 022 Eight Year Plans - Benefit
 - 034 Stock Savings Plans - Dividends
 - 040 IAD - Cash - Interest
 - 044 IAD - Stock - Dividends
- 6235 Supplemental Retirement Income Plan
 - 010 DC Pension Make-up - Interest
 - 012 DC Pension Make-up - Benefit

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Chart of Accounts**

	020	SRIP & Salary Cap Pension Make-up - Interest
	022	SRIP & Salary Cap Pension Make-up - Benefit
6240		Group Medical
	001	HMO
6245		Prescription Drug
6250		Dental
6255		Vision
6260		Group Life Insurance
6265		Telephone Concessions
6270		Tuition Reimbursement
6290		Other Benefits
	001	Video Concession
	010	Directors Retirement Plan
	020	Directors DC Interest
	030	Printing/TJ Retiree Payments
63XX		Employee Taxes
	6310	Payroll Taxes
	001	FICA Tax - Employer
	002	FUTA Tax - Employer
	003	SUTA Tax - Employer
	004	Local Payroll Tax - Employer
	010	Other Payroll Taxes
	6320	Expatriate Taxes
	001	Tax Equalization
	002	Foreign Taxes
	003	Hypo Taxes
64XX		Employee Non-Wage Expenses
640X-6X		Employee Business Expenses
	6410	Airfare
	6415	Lodging
	6420	Meals
	6425	Entertainment
	6430	Transportation
	001	Automobile Rental
	002	Taxi
	003	Parking
	004	Fuel
	005	Public Transportation
	006	Personal Auto Mileage
	6435	Other Travel Expense
	001	Telephone
	002	Incidentals
	6440	Meetings & Conferences
	001	Annual Shareowners Meeting
	6445	Training
	6450	Memberships & Dues
	001	Taxable Social & Athletic
	002	Non-Taxable Social & Athletic
	6455	Mobile Phone Expense
	6460	Subscriptions
	6465	Other Employee Business Expense
	001	Accompanying Spouse
	002	Contracted Drivers
647X		Relocation & Repatriation
	6470	Relocation Allowance

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	6471	Shipment of Goods
	6472	Sale of Home
	6473	Auto Sale/Lease Buyout
	6474	Transportation & Lodging
	6475	Meals - Relocation
	6476	Relocation Assistance
	6479	Relocation - Other
	001	Corporate SA Relocation
648X		Reimbursed Expatriate Expenses
	6480	Home Leave
	6481	Housing
	6482	Auto Lease
	6483	Dependent Education
	6489	Reimbursed - Other
651X	6510	Agent Business Expenses
	xxx	Agent Compensation Revenue Sharing- Residuals
	xxx	Agent Compensation - Amortization
	xxx	Agent Compensation - Installation/Programming
	xxx	Customer Referral Commissions
	xxx	Agent Compensation - Special Promotion
	xxx	Agent Compensation - Start-Up Costs
	xxx	Replacement Commissions
656X	6560	Programming & Copyright Fees
	001	Programming-Basic - Premiercast
	002	Programming-Basic - Omnicast 1
	003	Programming-Basic - Omnicast 2
	100	Programming-Premium-HBO
	101	Programming-Premium-Cinemax
	102	Programming-Premium-TMC
	103	Programming-Premium-Encore/Startz
	104	Programming-Premium-Showtime
	150	Other Services
	200	Near Video on Demand
	210	Movies on Demand
	220	Subscription Sports
	290	On-Line Services
	300	Pay-Per-View Events
	310	Games
	320	Music
	330	Interactive Shopping
	340	Non-Interactive Shopping
	380	Advertising
	390	Interactive Advertising
	400	Settop Box-Analog
	401	Settop Box-Digital
	410	Remotes
	420	Installation
	500	Copyright Fees
66XX		Professional & Consulting
	6610	Outside Counsel
	6615	Accounting & Auditing
	6620	Actuarial/Benefits
	6625	Acquisition/Strategic
	6630	Other Financial
	6635	Outside Lobbying Consultants

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	6640	Temporary Employees
	6645	Collection Fees
	6650	Credit Checks
	6655	FCC License Renewal Costs
	6660	Environmental Compliance
	6665	Other Litigation Fees
	6670	Billing Services
	6675	Research & Development
	6680	Language & Cultural
	6690	Other Professional & Consulting
	001	Boatmens Relocation
	002	Technology Development
	003	Content Development
67XX		Materials, Supplies & Equipment
	6705	Telecommunications Materials
	001	Wire-Non-Flooded (Inside)
	002	Wire-Non-Flooded (Outside)
	6710	Office Supplies & Printing
	6720	Software
	6730	Freight & Postage
	6740	Equipment & Computer Supplies
	6750	Furniture & Fixtures
	6760	Office Rearrangement
	6770	Tools
	001	Minor Tools
	002	Major Tools
	003	Test Equipment
	6790	Other Materials, Supplies & Equipment
	001	Remote Controls
	002	Fittings, Wallplates & Other Install Material
	003	Signal Receiving Equipment
	004	Signal Transmission Equipment
	005	Signal Control Services
68XX		Advertising & Marketing
	6810	Production
	001	Broadcast
	002	Print
	004	Radio
	005	Direct Mail
	007	Collateral
	008	Program Guides
	6820	Media
	001	Broadcast
	002	Print
	003	Sports
	004	Radio
	006	Outdoor
	6830	CO-OP
	6840	Public & Customer Relations
	6850	Corporate Identity
	6860	Sponsorships
	6870	Promotions
	010	General
	020	Coupons
	030	Retention

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Chart of Accounts**

	xxx	Air Bucks
	xxx	YP Specific
6880		Marketing
	001	Printing
	002	Research
6890		Advertising - Other
	001	AOR Administration
	002	Subsidiary Projects - Development & Support
69XX		Data Processing
	6910	Data Processing
	001	Programming Services
	002	Consulting Services
	003	Licensing Fees
	004	Software Purchases
	005	Computer Support Equipment
	006	Maintenance Contracts
	009	Data Processing- Other
70XX	7010	Roaming Expenses
	xxx	Roamer Re-Rate Expense-Intracompany
	xxx	Roamer Settlement SVCS
	xxx	Roamer Fraud Management SVCS
	xxx	Roamer Re-Rate Expense-Foreign
	xxx	Roamer Call Delivery SVCS
	xxx	Roamer Subscription Fraud
	xxx	Roamer Theft Fraud
	xxx	Roamer Cloning Fraud
	xxx	Unbilled Roamer Airtime
71XX		Intercompany Services
	7105	SBC
	001	Billings to Subsidiaries - Standard
	002	Billings to Subsidiaries - Project - Current Year
	003	Billings to Subsidiaries - Project - Prior Year
	004	Executive Air Billings
	005	Par/MSI Transfers
	006	Training Billings
	7110	SWBT
	001	Administrative Services
	002	Office Communications Services
	003	Management Development Services
	004	Off/Com - Prov/Adm
	005	Phone Installation/Maintenance
	006	Purchasing & Contracting
	007	Data Processing
	008	Payroll Services
	009	Executive Complaints
	010	Regulatory Issues
	011	Central Office Plexar
	012	Network Maintenance
	013	Billing & Collection
	014	Real Estate Services
	015	Education Division Services
	016	Education Division Expenses
	017	Computer Leases
	090	Other
7115		SBMS

**Southwestern Bell Long Distance
Chart of Accounts**

7117	Southwestern Bell Communications, Inc.
7120	SBC International
7125	Yellow Pages
001	Payroll Services
7130	Telecom
7135	Messaging Services
7140	Video Services
7145	Communications Services
7150	Media Ventures
7155	Asset Management
7160	Capital Corporation
7165	Technology Resources
7170	Gateway Rivers Insurance
7175	SBC Enterprises
7177	SBC Center for Learning
7178	SBC Services, Inc.
7180	Associated Directory Services
7185	Southwestern Bell Printing
7190	Other
72XX	Intracompany Allocations
7210	SBMS (Accounts 7211-7260)
7220	International
7225	Center for Learning
7230	Asset Management
001	GHQ Allocation
002	Acct Allocation
003	HR Allocation
004	SBC Allocation
005	Interest Income Allocation
006	Benefits Allocation
007	Other Allocations
7235	Communications Services, Inc.
7240	Video Services, Inc.
73XX	Facilities & Property Expenses
7310	SWBT Telecommunications Charges - Network
xxx	Subsidiary Specific (6610-6614 for SBMS)
7320	Non-SWBT Telecommunications Charges - Network
010	800 Service - Sprint
011	800 Service - MCI
012	800 Service - AT&T
019	800 Service - Other
7325	Contracted Labor
7330	Contracted Service Agreements
7335	Public Telephone Coin Commissions
7340	Purchased Mobile Service
xxx	Subsidiary Specific (6643-6644 for SBMS)
7350	Rent & Lease
001	Land
002	Building/Floor Space
003	Equipment & Software
004	Vehicles
009	Other
7360	Utilities
010	Gas & Electric
020	Water & Sewer

**Southwestern Bell Long Distance
Chart of Accounts**

	030	Non-SWBT Telephone Service
	040	Other
	050	Aircraft Fuel
	051	Motor Vehicle Fuel (re Aircraft Use only)
7365		Mutual Honoring Agreement
7370		Security
7380		Repairs & Maintenance
	001	Aircraft Service & Repairs
	002	Aircraft Equipment Service & Repairs
	003	Building
	004	Grounds
	005	Vehicles
	006	Headend
	007	Computer Equipment
	008	Maintenance Contracts
7385		Access Expense
7390		Facilities & Properties - Other
	010	Cleaning
	020	Electrical Systems
	030	Heating Systems
	040	Air Conditioning & Ventilating
	050	Plumbing
	060	Elevators
	070	General Building Expense
	071	Building Safety
	080	Administrative Expense
	090	Non-Escalatable Expenses
	100	Other
	110	China Office
	120	Aircraft Miscellaneous
74XX		Depreciation & Amortization
	7410	Depreciation Expense
	001	Land Improvements
	002	Building
	003	Machinery & Equipment
	004	Motor Vehicles
	005	Aircraft
	006	Furniture & Office Fixtures
	007	Communications Equipment
	008	Computers
	009	Equipment-Other
	010	Capital Leases
	011	Leasehold Improvements
	7420	Amortization Expense
	001	Commissions - MTN B
	002	0
	003	Commissions - MTN D
	xxx	Intangible Assets
	xxx	Real Estate Acquisition
75XX		Non-Income Taxes
	7510	Property - Real Estate
	7520	Property - Personal
	7530	Environmental
	7540	Sales & Use
	7550	Franchise

**Southwestern Bell Long Distance
Chart of Accounts**

7560	Penalties
7570	Gross Receipts
7580	Other Non-Income Taxes
xxx	Foreign
xxx	NY Public Service Commission
79XX	Other
7905	Property & Casualty Insurance
001	Property Premiums
002	Casualty Premiums
003	Surety Bond Costs
004	Claims Payments
005	Claims Fees
006	3rd Party Administration
007	Captive Insurance Co. Svcs.
008	Other
7910	Banking Fees
7915	Credit Card Fees
7920	COLI
010	CSV Income - Leveraged Policies
012	CSV Income - Small Leveraged Policies
016	CSV Income - Non-Leveraged Policies
020	Premium Expense - Leveraged Policies
022	Premium Expense - Small Leveraged Policies
026	Premium Expense - Non-Leveraged Policies
030	Deductible Interest - Leveraged Policies
032	Deductible Interest - Small Leveraged Policies
040	Non-Deductible Interest - Leveraged Policies
042	Non-Deductible Interest - Small Leveraged Policies
060	Death Proceeds - Leveraged Policies
062	Death Proceeds - Small Leveraged Policies
066	Death Proceeds - Non-Leveraged Policies
080	Other Taxable Income/Expense - Leveraged Policies
082	Other Taxable Income/Expense - Small Leveraged Policies
086	Other Taxable Income/Expense - Non-Leveraged Policies
7925	Contributions
001	Political
002	501(c)3
003	VIP
004	Grants
005	Matching
7930	SBC Foundation Contributions/Fees
7935	Licensing Fees
001	Disney
7940	Misc. Expense/Income
001	ASI Training Billings
002	Trust Reimbursements - Pension
003	Trust Reimbursements - CBVEBA
004	Trust Reimbursements - Savings Plan
005	Reimbursed Development Cost
006	Paging Carryover Expenses
007	Fraud
010	Inventory Accruals - Regular
011	Inventory Accruals - Amended Value
012	Unbillable Relocation Expenses
019	Cash Discounts Taken

**Southwestern Bell Long Distance
Chart of Accounts**

025	<i>Board of Directors Fees</i>
030	<i>Cafeteria Services</i>
7950	<i>Expense Relief</i>
7990	<i>Bad Debts Expense</i>

**Southwestern Bell Long Distance
Chart of Accounts**

8XXX	OTHER INCOME & EXPENSES	
80XX	Interest Income	
	8010	Interest Income
	001	Rabbi Trust
	8020	Non-Taxable Interest Income
	001	VEBA
	8030	Intercompany Interest Income
	020	SBC MSI
	030	SWBT
	040	SBMS
	050	SBC International
	060	Yellow Pages
	070	Telecom
	080	Messaging Services
	090	Video Services
	100	Communications Services
	110	Media Ventures
	120	Asset Management
	130	Capital Corporation
	140	Technology Resources, Inc.
	150	Gateway Rivers Insurance
	160	SBC Enterprises
	170	Associated Directory Services
	180	Southwestern Bell Printing
	190	SBC Center for Learning
	200	Southwestern Bell Communications, Inc.
	210	Southwestern Bell Internet Services, Inc.
	xxx	Other
	8031	Intracompany Interest Income
	501	To AMI from GCOK
	8040	Capitalized Interest
81XX	Equity Investment Income	
	8110	Equity/Loss Income
	8120	Equity Income - Amortization
82XX	Investment Income/Loss	
	8210	Cost Income
83XX	Other Income/Expense	
	8310	Gain or Loss on Fixed Assets
	8320	Gain or Loss on Investments
	001	Corporate Art Collection
	002	Vail Trust
	003	Other Misc. Investments
	004	Unrealized
	005	Realized
	8330	Exchange Gains/Losses
	8340	Partnership Income/Loss
	xxx	General
	xxx	Limited
	8350	Dividend Income
	8360	Reserves on Gain/Loss (operating?)
	8370	Other Income & Expense
84XX	Interest Expense	
	8410	Interest Expense - General
	8420	Interest Expense - Capital Leases
	8430	Interest Expense - Intercompany

**Southwestern Bell Long Distance
Chart of Accounts**

	040	SBMS
	050	SBCI
	130	Capital Corporation
	8431	Interest Expense - Intracompany
	501	From GCOK to AMI
	8440	Interest Expense - Customer Deposits
	8450	Interest Expense - Other
	001	Commercial Paper
	002	Medium Term Notes
	003	Master Notes
85XX		Income Tax Expense
851X		Federal Tax
	8511	Current Federal Income Tax
	001	Foreign Income Tax - Current
	8512	Federal Income Tax Deferred
	001	1B/1C
	001	Foreign Income Tax-Deferred
	8513	ITC Amortization Expense
852X		State Income Tax
	8521	State Current Income Tax
	8522	State Deferred Income Tax
88XX		Discontinued Operations, Disposal of Segment
9XXX		EXTRAORDINARY ITEMS
	9001	Cumulative Effect of Accounting Changes
	9101	Extraordinary Gain/Loss on Extinguishment of Debt
	9201	Other
	9999	Suspense

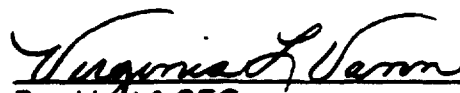
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ATTACHMENT B

SCHEDULE OF AUTHORIZATIONS

SOUTHWESTERN BELL COMMUNICATIONS SERVICES, INC. (SBCS)

I, Virginia Vann, certify that the following document constitutes the Schedule of Authorizations for Southwestern Bell Communications Services, Inc., in effect as of the 1st day of August, 1995.



President & CEO